

**Department of Workforce Development
Fiscal Monitoring Guide
Time Reporting**

Private agencies are required to have a 100% time reporting system in place. County agencies are required to report expenditures and participate in random moment sampling for DWD and DHFS federal claim determination and are also required to have a reasonable time reporting system in place to determine the funding source for time reporting which is used for agency expenditure reimbursement.

Audit Procedure	Date and Initials	Workpaper Ref.
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1. Review a sample of at least five employee time records.
Verify the amount charged to the contract is the same amount paid to the employee. For example, if the worker is salaried, only the salary amount should be charged to various funding sources, not the number of hours worked (if over 40 per week) at the calculated hourly rate.

2. If staff are dedicated to one program/funding source and do not complete daily time records, verify that they are completing a semi-annual certification in accordance with (Title 2 CFR Subtitle A, Chapter II, Parts 225 (OMB Circular A-87) and 230 (OMB Circular A-122)).

For County Agencies (steps 3 and 4):

3. Review the county's procedure for time reporting for reimbursement to determine if it is reasonable.

4. Obtain an official roster from DWD of the employees who are in the random moment sampling and compare to county records to ensure that all staff in the economic support area who work on multiple funding sources are included in the RMS roster for sampling.

Private agencies only (steps 5, 6, and 7):

5. Verify that the agency has 100% time reporting system in place and that codes are available for all funding sources utilized in the agency such as federal, state, county, other private grants, etc.

6. Verify that time sheets include signatures of the employee and their supervisor as required by DWD policy (Public Assistance Cost Allocation Plan).

7. Verify that timesheets account for worker efforts 100% of the time, not just time studies completed at various times of the year.